

REVENUE/EXPENDITURE ANALYSIS BY FUND

GENERAL FUND - 001

The "General Fund" is used to account for all financial resources except those required to be accounted for in another fund. The millage rate for the General Fund is 4.7179 in both years.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
** Major Revenue Sources **				
Ad Valorem Taxes (Millage rate: 4.7179)	\$92,891,503	57.5%	\$99,858,366	61.8%
Half Cent State Sales Tax	21,635,612	13.4%	22,122,413	13.7%
Beginning Fund Balance	14,485,401	9.0%	15,925,777	9.9%
State Revenue Sharing	7,610,400	4.7%	7,781,634	4.8%
Excess Fees - Tax Collector	3,974,885	2.5%	4,138,369	2.6%
Sheriff - Reimbursements	1,659,433	1.0%	1,659,433	1.0%
Interfund Transfers	4,324,656	2.7%	5,759,908	3.6%
Administration Fees	2,517,657	1.6%	2,580,973	1.6%
Housing of Prisoners	1,825,000	1.1%	1,825,000	1.1%
Interest Earnings	1,252,500	0.8%	1,252,500	0.8%
County Court Fines	1,260,720	0.8%	1,298,542	0.8%
Reimbursements - Clerk	1,157,872	0.7%	1,317,867	0.8%
Intergovernment Agreement - Court Costs	1,100,000	0.7%	1,100,000	0.7%
Subtotal:	\$155,695,639	96.4%	\$166,620,781	96.9%

Revenues Greater than \$100,000

Supervision - Probation	\$1,000,000	0.6%	\$1,030,000	0.6%
Fines/Misdemeanor	1,000,000	0.6%	1,000,000	0.6%
Park & Recreation Fees	714,000	0.4%	749,700	0.5%
Aid to Libraries	400,000	0.2%	400,000	0.2%
Estreated Bonds	500,000	0.3%	500,000	0.3%
Sheriff - Federal Grants	751,480	0.5%	751,480	0.5%
Sheriff Fees	355,000	0.2%	365,650	0.2%
Services to Other Agencies	400,000	0.2%	400,000	0.2%
Inmate Fees	330,000	0.2%	330,000	0.2%
Ad Valorem Tax (Delinquent)	250,000	0.2%	250,000	0.2%
Sheriff - State Grants	2,739,304	1.7%	2,739,304	1.7%
Contributions and Donations	302,000	0.2%	302,000	0.2%
Miscellaneous - Sheriff	600,000	0.4%	600,000	0.4%
Other Physical Environment	534,396	0.3%	534,396	0.3%
Interest Earnings - Sheriff	150,000	0.1%	154,500	0.1%
Animal Control	243,000	0.2%	243,000	0.2%
Iron Bridge Fee/Sheriff	167,164	0.1%	170,507	0.1%
Excess Fees/Sheriff	135,000	0.1%	135,000	0.1%
Motor Fuel Rebate	170,000	0.1%	173,400	0.1%
Legal Aid-County	165,000	0.1%	175,000	0.1%
Legal Aid-Circuit	115,000	0.1%	120,000	0.1%

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Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

GENERAL FUND - 001 (continued)

	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Library	130,000	0.1%	130,000	0.1%
Alcoholic Beverage	115,000	0.1%	115,000	0.1%
Adult Diversion	150,000	0.1%	154,500	0.1%
Subtotal:	<u>\$11,416,344</u>	<u>7.1%</u>	<u>\$11,523,437</u>	<u>6.7%</u>
Other Revenues	1,471,909	0.9%	1,370,729	0.8%
Less 5% Receipts	(7,120,320)	-4.4%	(7,525,114)	-4.7%
Grand Total	<u>\$161,463,572</u>	<u>100.0%</u>	<u>\$171,989,833</u>	<u>100.0%</u>

EXPENDITURES

Personal Services	\$36,044,138	22.3%	\$40,191,040	23.4%
Operating Expenses	34,876,975	21.6%	36,963,085	21.5%
Capital Outlay	2,176,099	1.3%	1,736,073	1.0%
Debt Service	818,505	0.5%	903,772	0.5%
Grants and Aid	3,526,446	2.2%	3,693,858	2.1%
Constitutional Officer Transfers	69,978,201	43.3%	74,330,565	43.2%
Transfers	5,178,957	3.2%	4,991,919	2.9%
Reserves	8,864,251	5.5%	9,179,521	5.3%
Grand Total	<u>\$161,463,572</u>	<u>100.0%</u>	<u>\$171,989,833</u>	<u>100.00%</u>

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REVENUE/EXPENDITURE ANALYSIS BY FUND

TRANSPORTATION TRUST FUND - 101

The "Transportation Trust Fund" is used for operating and maintaining arterial and collector road systems used by all County residents. Major revenues include the Mass Transit 9th Cent, the county-wide Transportation millage at a rate of 0.2810 for both years, the Unincorporated Transportation millage at a rate of 0.1228 for both years, gas taxes, cable television franchise fees, and utility communications taxes.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$7,665,849	18.2%	\$6,661,686	16.0%
Local Option Gas Tax	6,658,560	15.8%	6,791,731	16.3%
Ad Valorem Taxes - Unincorporated Trans. (0.1228)	5,557,655	13.2%	5,834,288	14.0%
Ad Valorem Taxes - Countywide Trans. (0.2810)	1,232,983	2.9%	1,294,132	3.1%
Utility Tax - Electricity	4,100,000	9.7%	4,223,000	10.1%
Constitutional Gas Tax	3,315,000	7.9%	3,381,300	8.1%
County Voted Gas Tax (9th Cent Gas Tax)	1,905,500	4.5%	1,962,665	4.7%
County 1¢ Gas Tax (7th Cent Gas Tax)	1,450,000	3.4%	1,479,000	3.6%
Utility Tax - Telecommunications	8,770,000	20.8%	9,033,100	21.7%
Interest on Investments	415,000	1.0%	415,000	1.0%
Utility Tax - Water	500,000	1.2%	500,000	1.2%
Sales and Use Tax	446,500	1.1%	446,500	1.1%
Service Charge - Agencies	303,700	0.7%	342,300	0.8%
Reimbursements	575,128	1.4%	591,632	1.4%
Miscellaneous Revenues	200,000	0.5%	200,000	0.5%
Utility Tax - Gas	133,900	0.3%	137,917	0.3%
Interest - Condemnations	50,000	0.1%	50,000	0.1%
Subtotal	\$43,279,775	102.7%	\$43,344,251	104.1%
Other Revenues	647,160	1.5%	145,660	0.3%
Less 5% Receipts	(1,788,054)	-4.2%	(1,841,411)	-4.4%
Grand Total	\$42,138,881	100.0%	\$41,648,500	100.0%
EXPENDITURES				
Personal Services	\$12,196,888	28.9%	\$13,310,135	32.0%
Operating Expenses	11,518,582	27.3%	11,763,757	28.2%
Capital Outlay	5,745,738	13.6%	5,214,340	12.5%
Debt Service	890,878	2.1%	991,173	2.4%
Grants and Aid	100,000	0.2%	0	0.0%
Transfers	7,996,988	19.0%	8,489,508	20.4%
Reserves	3,689,807	8.8%	1,879,587	4.5%
Grand Total	\$42,138,881	100.0%	\$41,648,500	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

DEVELOPMENT REVIEW FUND - 104

The "Development Review Fund" is used to account for revenues and expenditures related to building or development activity. The Building, Land Management, and Development Review Departments are completely funded by this fund. Some staff from various other departments relating to development review are also funded by this fund, such as Engineering and Environmental Services. This fund was created October 1, 1987.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$3,213,760	40.1%	\$2,103,293	30.2%
Building Permits	2,260,328	28.2%	2,282,931	32.8%
Zoning Fees	630,962	7.9%	637,271	9.2%
Engineering Fees	562,134	7.0%	567,756	8.2%
Reinspection Fees	267,257	3.3%	269,930	3.9%
Transfer from General Fund	303,603	3.8%	306,639	4.4%
Inspection Fees-Environment	109,548	1.4%	110,643	1.6%
Interest Earnings	234,653	2.9%	237,000	3.4%
Inspection Fees-Fire	37,288	0.5%	37,661	0.5%
Plumbing Permits	148,832	1.9%	150,321	2.2%
Electrical Permits	161,408	2.0%	163,022	2.3%
Subtotal	\$7,929,774	98.8%	\$6,866,467	98.6%
Other Revenues	331,380	4.2%	334,693	4.8%
Less 5% Receipts	(237,190)	-3.0%	(239,561)	-3.4%
Grand Total	\$8,023,964	100.0%	\$6,961,599	100.0%

EXPENDITURES

Personal Services	\$5,183,125	64.6%	\$5,530,788	79.4%
Operating Expenses	1,034,492	12.9%	990,162	14.2%
Capital Outlay	42,900	0.5%	114,625	1.6%
Transfers	197,997	2.5%	198,613	2.9%
Reserves	1,565,450	19.5%	127,411	1.8%
Grand Total	\$8,023,964	100.0%	\$6,961,599	100.0%

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REVENUE/EXPENDITURE ANALYSIS BY FUND

TOURIST DEVELOPMENT FUND - 110

The "Tourist Development Fund" is used to account for revenues received through a 3% transient accommodations tax termed the Tourist Development Tax. Expenditures are recommended to the Board of County Commissioners by an appointed Tourism Development Council (TDC). The objective of the Tourism Development Council is to promote tourism activities which enhance the quality of life in Seminole County. This fund was created January 1, 1989.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Tourist Development Tax	\$1,665,622	62.4%	\$1,715,591	81.4%
Interest on Investments	35,000	1.3%	35,000	1.7%
Beginning Fund Balance	1,040,928	39.0%	432,139	20.5%
Subtotal	\$2,741,550	102.7%	\$2,182,730	103.6%
Other Revenues	12,525	0.5%	12,525	0.6%
Less 5% Receipts	(85,657)	-3.2%	(88,156)	-4.2%
Grand Total	\$2,668,418	100.0%	\$2,107,099	100.0%
EXPENDITURES				
Personal Services	\$348,129	13.0%	\$374,843	17.8%
Operating Expenses	1,376,027	51.6%	1,077,559	51.1%
Capital Outlay	0	0.0%	4,000	0.2%
Grants and Aid	396,400	14.9%	310,000	14.7%
Transfers	180,850	6.8%	236,763	11.2%
Reserves	367,012	13.8%	103,934	4.9%
Grand Total	\$2,668,418	100.0%	\$2,107,099	100.0%

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REVENUE/EXPENDITURE ANALYSIS BY FUND

FIRE PROTECTION FUND - 112

The "Fire Protection Fund" is used to account for revenues and expenditures related to fire protection for residents of the unincorporated areas of the County. The millage rate for the fund is 2.6334 in both years and now includes Altamonte Springs.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Ad Valorem Taxes (Millage rate: 2.6334)	\$32,080,620	85.6%	\$34,326,263	87.8%
Ad Valorem - Delinquent	80,383	0.2%	83,598	0.2%
Firefighters Supplement	35,000	0.1%	35,000	0.1%
Interest Earnings	372,000	1.0%	372,000	1.0%
Excess Fees	41,000	0.1%	41,000	0.1%
Transport Fees	1,200,000	3.2%	1,224,000	3.1%
Beginning Fund Balance	5,336,596	14.2%	4,820,871	12.3%
Subtotal	\$39,145,599	104.5%	\$40,902,732	104.6%
Other Revenues	15,800	0.0%	15,800	0.0%
Less 5% Receipts	(1,691,240)	-4.4%	(1,804,883)	-4.6%
Grand Total	\$37,470,158	100.1%	\$39,113,649	100.0%
EXPENDITURES				
Personal Services	\$26,308,163	70.2%	\$28,610,693	73.1%
Operating Expenses	3,047,039	8.1%	3,168,110	8.1%
Capital Outlay	3,963,952	10.6%	3,698,720	9.5%
Debt Service	350,221	0.9%	332,856	0.9%
Transfers	1,471,461	3.9%	2,295,863	5.9%
Reserves	2,329,322	6.2%	1,007,407	2.6%
Grand Total	\$37,470,158	100.0%	\$39,113,649	100.0%

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REVENUE/EXPENDITURE ANALYSIS BY FUND

INFRASTRUCTURE SALES TAX FUND - 115

The "Infrastructure Sales Tax Fund" is used to account for revenues and expenditures related to the upgrade and construction of arterial and collector roadways within the County. Seminole County voters approved the ten-year one-cent infrastructure sales tax by referendum on July 9, 1991. An additional referendum was passed in 2001, extending the sales tax for 10 years.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
County Voted Sales Tax	\$20,783,000	34.5%	\$29,213,000	59.7%
Beginning Fund Balance	26,545,749	44.1%	14,580,994	29.8%
Interest Earnings	361,745	0.6%	488,195	1.0%
Reimbursements	150,000	0.2%	150,000	0.3%
Transfer from Transportation Impact Fee	13,438,741	22.3%	5,954,745	12.2%
Less 5% Receipts	(1,064,737)	-1.8%	(1,492,560)	-3.0%
Grand Total	\$60,214,498	100.0%	\$48,894,374	100.0%

EXPENDITURES

Capital Outlay	\$44,008,845	73.1%	\$22,001,557	45.0%
Transfers	5,662,222	9.4%	2,500,000	5.1%
Reserves	10,543,431	17.5%	24,392,817	49.9%
Grand Total	\$60,214,498	100.0%	\$48,894,374	100.0%

EMS TRUST FUND - 118

The "EMS Trust Fund" was created to account for revenues and expenditures of the Emergency Medical Services Trust Fund Grant which is received annually from the State of Florida, Department of Health and Rehabilitative Services, to assist in improving pre-hospital services to the residents of the State.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
EMS Trust Fund Grant	\$125,154	87.5%	\$148,136	88.0%
Beginning Fund Balance	15,479	10.8%	17,878	10.6%
Interest Earnings	2,526	1.8%	2,526	1.5%
Less 5% Receipts	(126)	-0.1%	(126)	-0.1%
Grand Total	\$143,033	100.0%	\$168,414	100.0%

EXPENDITURES

Personal Services	\$56,076	39.2%	\$0	0.0%
Operating Expenses	86,957	60.8%	130,924	77.7%
Capital Outlay	0	0.0%	37,490	22.3%
Grand Total	\$143,033	100.0%	\$168,414	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

BOARD OF COUNTY COMMISSIONERS GRANTS FUND - 119

The "Board of County Commissioners Grants Fund" is used to account for revenues and expenditures related to grant programs. Prior to FY 1990/91, grants were accounted for as part of the General Fund.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Community Development Block Grant	\$2,935,000	58.3%	\$2,935,000	59.3%
HOME Grant	1,261,833	25.0%	1,261,833	25.5%
Drug Abuse Grant	284,808	5.7%	284,808	5.8%
Community Services Block Grant	230,412	4.6%	235,698	4.8%
Emergency Shelter Grant	92,399	1.8%	92,000	1.9%
Disaster Preparedness Grant	137,315	2.7%	137,315	2.8%
Beginning Fund Balance	91,866	1.8%	0	0.0%
Transfer from General Fund	4,608	0.1%	4,714	0.1%
Grand Total	\$5,038,241	100.0%	\$4,951,368	100.0%

EXPENDITURES

Personal Services	\$650,218	12.9%	\$693,418	14.0%
Operating Expenses	813,498	16.1%	691,740	14.0%
Capital Outlay	324,000	6.4%	302,500	6.1%
Grants and Aid	3,093,385	61.4%	3,260,494	65.9%
Transfers	157,140	3.1%	3,216	0.1%
Grand Total	\$5,038,241	100.0%	\$4,951,368	100.0%

STATE HOUSING INITIATIVES PROGRAM GRANT FUND - 120

The "State Housing Initiatives Program Grant Fund" was established to account for funds related to the State Housing Initiatives Partnership Program (S.H.I.P.) Grant, which is managed by Community Development in accordance with the Affordable Housing Assistance Plan approved by the Board of County Commissioners on April 27, 1993.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$218,839	6.2%	\$0	0.0%
SHIP Program Grant	3,300,000	93.8%	3,300,000	100.0%
Grand Total	\$3,518,839	93.8%	\$3,300,000	100.0%

EXPENDITURES

Personal Services	\$220,098	6.3%	\$237,190	7.2%
Operating Expenses	230,040	6.5%	124,042	3.8%
Capital Outlay	101,224	2.9%	10,000	0.3%
Grants and Aid	2,967,477	84.3%	2,928,768	88.8%
Grand Total	\$3,518,839	100.0%	\$3,300,000	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

LAW ENFORCEMENT TRUST FUND - 121

The "Law Enforcement Trust Fund" is used to account for revenues generated by sales of confiscated property seized by the Sheriff's Department. Per Florida Statute 932.7055, the Sheriff may use these funds for school resource officers, crime prevention, or drug education programs, or for other law enforcement purposes. However, no revenues can be budgeted from anticipated future forfeitures or proceeds therefrom in the adoption of the budget. When the Sheriff sells the confiscated property and deposits the revenue, a budget amendment resolution is done to appropriate the funds. Also, the Sheriff may request authorization from the BCC during the fiscal year to spend funds as needed for law enforcement activities.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Interest Investments	\$8,000	7.2%	\$8,000	9.3%
Beginning Fund Balance	103,886	93.2%	78,500	91.2%
Less 5% Receipts	(400)	-0.4%	(400)	-0.5%
Grand Total	\$111,486	100.0%	\$86,100	100.0%
EXPENDITURES				
Operating Expenses	\$111,486	100.0%	\$86,100	100.00%
Grand Total	\$111,486	100.0%	\$86,100	100.00%

ALCOHOL/DRUG ABUSE TRUST FUND - 123

The "Alcohol/Drug Abuse Trust Fund" was established as an independent fund to account for revenues and expenditures related to the Drug Abuse Trust Fund Ordinance which was adopted on February 12, 1991. The Ordinance permits judges to impose substantial fines for drug and alcohol related offenses. The revenue derived from those fines is placed in this fund to provide a source of support for county drug education and rehabilitation programs.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
County Court Fines	\$66,300	64.9%	\$67,626	66.2%
Beginning Fund Balance	33,415	32.7%	32,155	31.5%
Interest Earnings	6,000	5.9%	6,000	5.9%
Less 5% Receipts	(3,615)	-3.5%	(3,681)	-3.6%
Grand Total	\$102,100	100.0%	\$102,100	100.0%
EXPENDITURES				
Operating Expenses	\$54,100	53.0%	\$54,100	52.99%
Grants and Aid	33,000	32.3%	33,000	32.32%
Transfers	15,000	14.7%	15,000	14.69%
Grand Total	\$102,100	100.0%	\$102,100	100.00%

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REVENUE/EXPENDITURE ANALYSIS BY FUND

COURT FACILITIES FUND - 124

The "Court Facilities Fund" was established as an independent fund separate from the General Fund in Fiscal Year 1990/91. Per Seminole County Ordinance 82-27, funds are received from excess service charges in probate matters and in the Circuit and County Courts and used to provide and maintain facilities for the use of the Courts in Seminole County.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$362,728	45.4%	\$463,752	50.9%
Court Facilities Fees	455,656	57.0%	467,869	51.3%
Interest Earnings	3,500	0.4%	3,500	0.4%
Fixed Asset Sale Proceeds	10	0.0%	10	0.0%
Less 5% Receipts	(22,958)	-2.9%	(23,569)	-2.6%
Grand Total	\$798,936	100.0%	\$911,562	100.0%

EXPENDITURES

Operating Expenses	\$420,688	52.7%	\$432,622	47.5%
Capital Outlay	58,640	7.3%	60,399	6.6%
Transfers	1,560	0.2%	1,608	0.2%
Reserves	318,048	39.8%	416,933	45.7%
Grand Total	\$798,936	100.0%	\$911,562	100.0%

EMERGENCY 911 FUND - 125

The "Emergency 911 Fund" was established in Fiscal Year 1990/91 to provide a means for accounting for Countywide Emergency-911 services separate from the General Fund. Operating revenue consists of a \$.50 monthly charge per telephone line in the County.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
E-911 Monthly Telephone Fees	\$1,400,000	52.4%	\$1,428,000	62.9%
E-911 Cellular Telephone Fees	408,000	15.3%	416,160	18.3%
Beginning Fund Balance	938,405	35.1%	503,988	22.2%
Interest Earnings	15,600	0.6%	15,600	0.7%
Less 5% Receipts	(91,180)	-3.4%	(92,988)	-4.1%
Grand Total	\$2,670,825	100.0%	\$2,270,760	100.0%

EXPENDITURES

Personal Services	\$330,124	12.4%	\$429,355	18.9%
Operating Expenses	1,725,041	64.6%	1,417,063	62.4%
Grants and Aid	426,391	16.0%	229,226	10.1%
Transfers	137,297	5.1%	142,113	6.3%
Reserves	51,972	1.9%	53,003	2.3%
Grand Total	\$2,670,825	100.0%	\$2,270,760	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

TRANSPORTATION IMPACT FEE FUND - 126

The "Transportation Impact Fee Fund" is used to account for revenues generated by road impact fees which are levied to fund construction of roads and other transportation related expenses. Some of these projects include County Road 419, Airport Boulevard, and Wymore Road. Fees and projects are updated periodically through the Road Impact Fee Committee.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from Infrastructure Sales Tax Fund	\$4,257,222	12.2%	\$2,500,000	18.0%
Transportation Impact Fees	4,357,100	12.5%	4,357,100	31.4%
Interest Earnings	1,850,000	5.3%	1,850,000	13.3%
Beginning Fund Balance	24,836,748	71.0%	5,500,000	39.6%
Less 5% Receipts	(310,355)	-0.9%	(310,355)	-2.2%
Grand Total	\$34,990,715	100.0%	\$13,896,745	100.0%

EXPENDITURES

Capital Outlay	\$10,650,150	30.4%	\$3,192,000	23.0%
Transfers	13,438,741	38.4%	5,954,745	42.8%
Reserves	10,901,824	31.2%	4,750,000	34.2%
Grand Total	\$34,990,715	100.0%	\$13,896,745	100.0%

CRIMINAL JUSTICE TRUST FUND - 127

The "Criminal Justice Trust Fund" was created October 1, 1988 to account for revenues generated by certain fines levied per State mandate. A portion of the fines are remitted monthly to the Board of County Commissioners to help offset costs for the Medical Examiner, Public Defender, and State Attorney. Per State law, the funds must be credited to this special revenue fund.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Circuit Court Fines	\$500,000	52.8%	\$500,000	50.1%
Transfer from General Fund	467,702	49.4%	519,876	52.1%
Interest Earnings	4,000	0.4%	4,000	0.4%
Less 5% Receipts	(25,200)	-2.7%	(25,200)	-2.5%
Grand Total	\$946,502	100.0%	\$998,676	100.0%

EXPENDITURES

Operating Expenses	\$716,857	75.7%	\$843,795	84.5%
Reserves	79,359	8.4%	0	0.0%
Transfers	150,286	15.9%	154,881	15.5%
Grand Total	\$946,502	100.0%	\$998,676	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND**DEVELOPMENT IMPACT FEE FUND - 128**

The "Development Impact Fee Fund" is used to account for revenues generated by all impact fees other than transportation impact fees. Currently this includes impact fees for public safety and libraries.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$1,778,126	71.6%	\$1,312,072	65.1%
Public Safety Impact Fees	440,000	17.7%	440,000	21.8%
Library Impact Fees	200,000	8.1%	200,000	9.9%
Interest Earnings	101,766	4.1%	101,766	5.0%
Less 5% Receipts	(37,088)	-1.5%	(37,088)	-1.8%
Grand Total	\$2,482,804	100.0%	\$2,016,750	100.0%
EXPENDITURES				
Capital Outlay	\$1,775,804	71.5%	\$1,332,500	66.1%
Reserves	707,000	28.5%	684,250	33.9%
Grand Total	\$2,482,804	100.0%	\$2,016,750	100.0%

MEDIATION / ARBITRATION FUND - 129

The "Mediation and Arbitration Fund" was established to account for associated revenues and appropriations. The Board of County Commissioners adopted Ordinance number 92-6 on April 14, 1992 establishing fees to support a mediation/arbitration program for Circuit, County and Family Court.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$415,349	83.8%	\$430,434	84.3%
County Civil Mediation	29,000	5.9%	29,000	5.7%
Circuit Civil Mediation	25,000	5.0%	25,000	4.9%
Family Mediation	16,000	3.2%	16,000	3.1%
Interest Earnings	14,500	2.9%	14,500	2.8%
Less 5% Receipts	(4,225)	-0.9%	(4,225)	-0.8%
Grand Total	\$495,624	100.0%	\$510,709	100.0%
EXPENDITURES				
Operating Expenses	\$366,002	73.8%	\$503,600	98.6%
Capital Outlay	6,757	1.4%	7,109	1.4%
Reserves	122,865	24.8%	0	0.0%
Grand Total	\$495,624	100.0%	\$510,709	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

STORMWATER FUND - 130

The "Stormwater Fund" is a special revenue fund established to record appropriations associated with the implementation of the Stormwater Program, including capital improvements, infrastructure maintenance, and basin studies.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from Transportation Fund	4,730,500	58.8%	4,450,000	80.6%
Transfer from Infrastructure Sales Tax Fund	1,405,000	17.5%	0	0.0%
Beginning Fund Balance	979,999	12.2%	843,857	15.3%
Transfer from General Fund	399,500	5.0%	0	0.0%
Physical Environment	260,000	3.2%	0	0.0%
Interest Earnings	150,000	1.9%	150,000	2.7%
Fixed Asset Proceeds	55,000	0.7%	55,000	1.0%
Miscellaneous	44,000	0.5%	0	0.0%
Contributions & Donations	35,000	0.4%	35,000	0.6%
Less 5% Receipts	(12,000)	-0.1%	(12,000)	-0.2%
Grand Total	\$8,046,999	100.0%	\$5,521,857	100.0%

EXPENDITURES

Personal Services	\$1,818,326	22.6%	\$2,033,911	36.8%
Operating Expenses	2,315,705	28.8%	2,121,614	38.4%
Capital Outlay	3,023,540	37.6%	657,100	11.9%
Transfers	13,246	0.2%	17,896	0.3%
Reserves	876,182	10.9%	691,336	12.5%
Grand Total	\$8,046,999	100.0%	\$5,521,857	100.0%

ECONOMIC DEVELOPMENT FUND - 131

The "Economic Development Fund" is used to account for revenues generated from occupational and professional licensing fees and further supported by a transfer from the General Fund to establish a funding base for prospective economic development strategies within Central Florida.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Professional/Occupational License Fees	\$550,000	51.3%	\$561,000	51.0%
Economic Incentive	100,000	9.3%	0	0.0%
Beginning Fund Balance	216,449	20.2%	329,626	30.0%
Transfer from General Fund	200,000	18.7%	200,000	18.2%
Interest Earnings	40,000	3.7%	40,000	3.6%
Less 5% Receipts	(34,500)	-3.2%	(30,050)	-2.7%
Grand Total	\$1,071,949	100.0%	\$1,100,576	100.0%

EXPENDITURES

Personal Services	\$152,609	14.2%	\$157,283	14.3%
Operating Expenses	662,916	61.8%	667,601	60.7%
Grants and Aid	200,000	18.7%	200,000	18.2%
Transfers	5,142	0.5%	3,313	0.3%
Reserves	51,282	4.8%	72,379	6.6%
Grand Total	\$1,071,949	100.0%	\$1,100,576	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

17-92 CRA FUND - 133

The "17-92 CRA Fund" was established in FY 1997/98 to account for ad valorem taxes set aside for redevelopment of the 17-92 corridor.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Tax Increment-Cities	\$353,474	26.3%	\$438,177	26.8%
Transfer from General Fund	515,013	38.4%	638,518	39.1%
Transfer from Transportation Trust	5,009	0.4%	6,295	0.4%
Transfer from Fire Protection	107,407	8.0%	134,995	8.3%
Interest Earnings	8,000	0.6%	8,000	0.5%
Beginning Fund Balance	371,697	27.7%	429,518	26.3%
Less 5% Receipts	(18,074)	-1.3%	(22,309)	-1.4%
Grand Total	\$1,342,526	100.0%	\$1,633,194	100.0%

EXPENDITURES

Personal Services	\$75,057	5.6%	\$80,373	4.9%
Operating Expenses	288,520	21.5%	469,052	28.7%
Capital Outlay	400,000	29.8%	0	0.0%
Grants and Aid	550,000	41.0%	550,000	33.7%
Reserves	28,949	2.2%	533,769	32.7%
Grand Total	\$1,342,526	100.0%	\$1,633,194	100.0%

STREET LIGHTING DISTRICTS FUND - 150

The "Street Lighting Districts Fund" is used to account for special assessments levied to fund street lighting in unincorporated areas of the county. To create a street lighting district, the owners of lots in the area (usually a subdivision) sign a petition requesting that lot owners be assessed annually for the cost of street lights in the area. The County pays power company monthly fees and receives an annual assessment to cover the costs.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Special Assessments	\$1,708,897	89.2%	\$1,794,342	88.3%
Beginning Fund Balance	283,464	14.8%	319,062	15.7%
Interest Earnings	8,500	0.4%	8,500	0.4%
Less 5% Receipts	(85,870)	-4.5%	(90,142)	-4.4%
Grand Total	\$1,914,991	100.0%	\$2,031,762	100.0%

EXPENDITURES

Operating Expenses	\$1,460,842	76.3%	\$1,533,084	75.5%
Transfers	98,634	5.2%	103,566	5.1%
Reserves	355,515	18.6%	395,112	19.4%
Grand Total	\$1,914,991	100.0%	\$2,031,762	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

SOLID WASTE MSBU FUND - 151

The "Solid Waste MSBU Fund" is used to account for administration of mandatory solid waste collection/disposal assessments.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Solid Waste MSBU	\$9,883,085	73.8%	\$10,249,075	74.6%
Beginning Fund Balance	3,755,446	28.0%	3,755,446	27.3%
Interest Earnings	176,500	1.3%	176,500	1.3%
Franchise Fee - Solid Waste	90,000	0.7%	90,000	0.7%
Excess Fee - Tax Collector	0	0.0%	0	0.0%
Less 5% Receipts	(507,479)	-3.8%	(525,779)	-3.8%
Grand Total	\$13,397,552	100.0%	\$13,745,242	100.0%

EXPENDITURES

Operating Expenses	\$9,705,334	72.4%	\$10,099,610	73.5%
Transfers	101,654	0.8%	104,770	0.8%
Reserves	3,590,564	26.8%	3,540,862	25.8%
Grand Total	\$13,397,552	100.0%	\$13,745,242	100.0%

MUNICIPAL SERVICE BENEFIT UNITS FUND - 160

The "Municipal Service Benefit Units (MSBU) Fund" was established in Fiscal Year 1990/91 to provide accounting for MSBU activities, such as road paving and improvement, maintenance of common areas, and other County support, normally to a subdivision. The County provides the services and receives an annual, or quarterly, non-ad valorem assessment to cover the costs from affected property owners.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$610,473	86.8%	\$622,860	86.8%
Assessments	88,361	12.6%	89,806	12.5%
Interest	9,621	1.4%	9,621	1.3%
Less 5% Receipts	(4,898)	-0.7%	(4,971)	-0.7%
Grand Total	\$703,557	100.0%	\$717,316	100.0%

EXPENDITURES

Operating Expenses	\$66,900	9.5%	\$86,275	12.0%
Debt Service	16,933	2.4%	16,933	2.4%
Transfers	7,745	1.1%	7,745	1.1%
Reserves	611,979	87.0%	606,363	84.5%
Grand Total	\$703,557	100.0%	\$717,316	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

TOURIST DEVELOPMENT BOND DEBT SERVICE FUND - 210

The "Tourist Development Bond Debt Service Fund" accounts for payment of debt service for the 2003 Bond issued by the County to fund construction of the Sports Training Center. Payments are made with funding transferred from the Tourist Development Fund (110).

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$52,633	26.9%	\$0	0.0%
Transfer from Tourist Development Fund	142,982	73.1%	197,165	100.1%
Interest Earnings	500	0.3%	500	0.3%
Less 5% Receipts	(600)	-0.3%	(600)	-0.3%
Grand Total	\$195,515	100.0%	\$197,065	100.0%

EXPENDITURES

Debt Service	\$195,515	100.0%	\$197,065	100.0%
Grand Total	\$195,515	100.0%	\$197,065	100.0%

ENVIRONMENTAL SENSITIVE LAND BOND FUND - 211

The "Environmental Sensitive Land Bond Fund" is used to account for revenues and expenditures related to the Natural/Environmental Referendum approved by Seminole County voters on November 6, 1990. The referendum authorized issuance of General Obligation Bonds for the purpose of purchasing and preserving important natural/environmental lands. Up to .25 mill ad valorem assessment was authorized over a 20 year period to fund the bond repayment. The millage for the General Obligation Bond Series 1996 is 0.0869 for FY 2003/04 and .0864 for FY 2004/05.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Ad Valorem Taxes (Millage rate: .0869 in 03/04 and .0864 in 04/05)	\$1,710,988	87.3%	\$1,769,189	90.9%
Beginning Fund Balance	299,208	15.3%	229,405	11.8%
Interest Earnings	33,000	1.7%	33,000	1.7%
Ad Valorem Taxes - Delinquent	5,000	0.3%	5,000	0.3%
Less 5% Receipts	(87,449)	-4.5%	(90,359)	-4.6%
Grand Total	\$1,960,747	100.0%	\$1,946,235	100.0%

EXPENDITURES

Debt Service	\$1,731,342	88.3%	\$1,732,657	89.0%
Reserves	229,405	11.7%	213,578	11.0%
Grand Total	\$1,960,747	100.0%	\$1,946,235	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

GAS TAX REVENUE REFUNDING 2002 - 214

The "Gas Tax Revenue Refunding 2002 Fund" were issued to provide funds which will be used to currently refund a portion of the County's Outstanding Gas Tax Refunding Bonds, Series 1992A, and to pay the costs of issuance of the 2002 Bonds.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from Transportation Fund	\$1,241,800	99.2%	\$1,245,321	99.2%
Interest Earnings	10,000	0.8%	10,000	0.8%
Less 5% receipts	(500)	0.0%	(500)	0.0%
Grand Total	\$1,251,300	100.0%	\$1,254,821	100.0%

EXPENDITURES

Debt Service	\$1,251,300	100.0%	\$1,254,821	100.0%
Grand Total	\$1,251,300	100.0%	\$1,254,821	100.0%

SALES TAX BONDS 1996 FUND - 218

The "Sales Tax Bonds 1996 Fund" was established to provide funds for construction of County buildings and space requirements.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from General Fund	\$544,089	90.1%	\$548,004	90.2%
Beginning Fund Balance	50,000	8.3%	50,000	8.2%
Interest Earnings	10,000	1.7%	10,000	1.6%
Less 5% Receipts	(500)	-0.1%	(500)	-0.1%
Grand Total	\$603,589	100.0%	\$607,504	100.0%

EXPENDITURES

Debt Service	\$603,589	100.0%	\$607,504	100.0%
Grand Total	\$603,589	100.0%	\$607,504	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

SALES TAX BONDS 1998 FUND - 219

The "Sales Tax Bonds 1998 Fund" was a refunding of most of the outstanding sales tax 1996 bonds.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from General Fund	\$1,157,933	97.9%	\$1,158,463	97.9%
Interest On Investments	10,000	0.8%	10,000	0.8%
Beginning Fund Balance	15,000	1.3%	15,000	1.3%
Less 5%-Receipts	(500)	0.0%	(500)	0.0%
Grand Total	\$1,182,433	100.00%	\$1,182,963	100.00%

EXPENDITURES

Debt Service	\$1,182,433	100.0%	\$1,182,963	100.0%
Grand Total	\$1,182,433	100.0%	\$1,182,963	100.0%

TRAILS DEVELOPMENT BOND DEBT SERVICE - 221

The "Trails Development Bond Debt Service Fund" is used to account for Ad Valorem revenues and debt service payments related to the Trails Development Referendum approved by Seminole County voters on November 7, 2000. The referendum authorized issuance of up to \$25,000,000 of General Obligation Bonds for the purpose of improving natural/environmental lands for preservation and recreational uses, trails, greenways, and blueways. The millage for FY 2003/04 is .1041 and for FY 2004/05 is .1005.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Ad Valorem Tax (Millage rate: .1041 in 03/04 and .1005 in 04/05)	\$2,049,642	105.0%	\$2,057,911	104.7%
Interest on Investments	5,250	0.3%	5,250	0.3%
Beginning Fund Balance	0	0.0%	5,864	0.3%
Less 5% Receipts	(102,745)	-5.3%	(103,158)	-5.2%
Grand Total	\$1,952,147	100.0%	\$1,965,867	100.0%

EXPENDITURES

Debt Service	\$1,946,283	99.7%	\$1,955,057	99.5%
Reserves	5,864	0.3%	10,810	0.5%
Grand Total	\$1,952,147	100.0%	\$1,965,867	100.0%

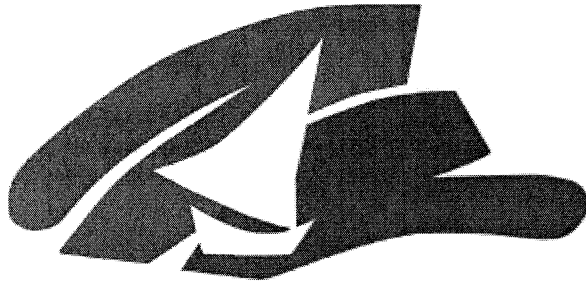
Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

SALES TAX 2001 DEBT SERVICE - 222

The Sales Tax Bonds 2001 Fund supports the debt service payments for the construction of courthouse facilities.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from General Fund	\$1,582,309	62.6%	\$1,611,385	62.7%
Interest on Investments	10,000	0.4%	10,000	0.4%
Beginning Fund Balance	934,121	37.0%	950,000	37.0%
Less 5% Receipts	(500)	0.0%	(500)	0.0%
Grand Total	\$2,525,930	100.0%	\$2,570,885	100.0%
EXPENDITURES				
Debt Service	\$2,525,930	100.0%	\$2,570,885	100.0%
Grand Total	\$2,525,930	100.0%	\$2,570,885	100.0%



REVENUE/EXPENDITURE ANALYSIS BY FUND

WATER AND SEWER FUND - 401

The "Water and Sewer Fund" is an enterprise fund which is mainly supported by revenues generated from the sale of water and sewer services and used to fund water and sewer plant operating and capital expenditures.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$25,899,467	36.5%	\$9,191,075	16.8%
Fees for Sewer Utility Services	16,018,468	22.6%	16,338,837	29.9%
Fees for Water Utility Services	10,430,896	14.7%	10,640,566	19.4%
Interest Earnings	2,420,000	3.4%	2,420,000	4.4%
Meter Set Charges	272,204	0.4%	272,204	0.5%
Recycled Water	413,500	0.6%	413,500	0.8%
Reconnection Charges	154,500	0.2%	154,500	0.3%
Other Revenues	6,234,498	8.8%	6,234,498	11.4%
Connection Fees - Water	2,470,000	3.5%	2,470,000	4.5%
Connection Fees - Sewer	6,510,000	9.2%	6,510,000	11.9%
Capacity Maintenance - Sewer	40,000	0.1%	40,000	0.1%
Capacity Maintenance - Water	40,000	0.1%	40,800	0.1%
Grand Total	\$70,903,533	100.0%	\$54,725,980	100.0%

EXPENDITURES

Personal Services	\$4,663,585	6.6%	\$5,264,510	9.6%
Operating Expenses	22,616,922	31.9%	23,300,871	42.6%
Capital Outlay	18,630,110	26.3%	16,982,949	31.0%
Debt Service	7,095,554	10.0%	7,094,306	13.0%
Reserves	17,897,362	25.2%	2,083,344	3.8%
Grand Total	\$70,903,533	100.0%	\$54,725,980	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

SOLID WASTE FUND - 402

The "Solid Waste Fund" is an enterprise fund which is supported mainly by revenues generated from solid waste tipping fees and used to fund the operating and capital expenditures of the landfill and transfer stations.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$14,490,958	50.6%	\$11,046,715	43.8%
Central Transfer Station Charges	9,842,200	34.3%	9,842,200	39.0%
Osceola Landfill Charges	1,093,600	3.8%	1,093,600	4.3%
Interest Earnings	1,035,500	3.6%	1,035,500	4.1%
Recycling Proceeds	336,265	1.2%	342,991	1.4%
Administrative Fees	507,509	1.8%	522,734	2.1%
Contributions and Donations	45,433	0.2%	45,433	0.2%
Depreciation/Amortization	1,223,364	4.3%	1,223,364	4.9%
Other Revenues	75,586	0.3%	70,617	0.3%
Grand Total	\$28,650,415	100.0%	\$25,223,154	100.0%
EXPENDITURES				
Personal Services	\$3,316,905	11.6%	\$3,538,768	14.0%
Operating Expenses	8,621,720	30.1%	8,740,090	34.7%
Capital Outlay	985,797	3.4%	792,426	3.1%
Debt Service	2,054,574	7.2%	2,015,904	8.0%
Reserves	13,671,419	47.7%	10,135,966	40.2%
Grand Total	\$28,650,415	100.0%	\$25,223,154	100.0%

Total percentages may not add to 100.0% due to rounding.

REVENUE/EXPENDITURE ANALYSIS BY FUND

INTERNAL SERVICE FUND - 501

The "Internal Service Fund" is an internal service fund in which revenue is provided through payments made by each fund for its portion of risk management coverage and safety programs.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$4,315,419	37.0%	\$3,868,479	30.7%
Internal Service Fees and Charges	7,111,343	61.0%	8,498,477	67.4%
Insurance Proceeds	200,000	1.7%	200,000	1.6%
Interest Earnings	50,000	0.4%	50,000	0.4%
Less 5% Receipts	(12,500)	-0.1%	(12,500)	-0.1%
Grand Total	\$11,664,262	100.0%	\$12,604,456	100.0%

EXPENDITURES

Personal Services	\$343,042	2.9%	\$364,399	2.9%
Operating Expenses	11,292,166	96.8%	12,225,548	97.0%
Capital Outlay	15,900	0.1%	0	0.0%
Transfers	13,154	0.1%	14,509	0.1%
Grand Total	\$11,664,262	100.0%	\$12,604,456	100.0%

CONTRIBUTION / TRUST AND AGENCY FUND - 603

The "Contribution / Trust and Agency Fund" is used to account for contributions, most of which are received for Library Services, Animal Control, Public Safety, and the Historical Commission. Revenues collected are expended on items needed or as designated by the contributor.

REVENUE	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$112,258	63.8%	\$108,023	65.0%
Contributions to 4-H Council	14,714	8.4%	9,000	5.4%
Contributions to Library Services	40,000	22.7%	40,000	24.1%
Contributions to Public Safety	500	0.3%	500	0.3%
Contributions to Historical Museum	0	0.0%	0	0.0%
Contributions to Animal Control	3,000	1.7%	3,000	1.8%
Contributions-Memorial Tree Donation Fund	3,938	2.2%	3,938	2.4%
Interest Earnings- 4-H Council	250	0.1%	250	0.2%
Interest Earnings- Public Safety Donations	100	0.1%	100	0.1%
Interest Earnings - Library Services	3,000	1.7%	3,000	1.8%
Interest Earnings - Historical Museum	1,000	0.6%	1,000	0.6%
Interest Earnings - Animal Control	500	0.3%	500	0.3%
Less 5% Receipts	(3,349)	-1.9%	(3,064)	-1.8%
Grand Total	\$175,911	100.0%	\$166,247	100.0%

EXPENDITURES

Operating Expenses	\$136,421	77.6%	\$125,809	75.7%
Capital Outlay	10,000	5.7%	10,000	6.0%
Reserves	29,490	16.8%	30,438	18.3%
Grand Total	\$175,911	100.0%	\$166,247	100.0%

Grand Total All Funds	\$545,776,787		\$476,993,854	
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Total percentages may not add to 100.0% due to rounding.